



INSPECTOR GENERAL
FOR TAX
ADMINISTRATION

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20005

June 11, 2019

VIA E-MAIL: 75047-65688663@requests.muckrock.com

Emma Best
C/o MuckRock News
DEPT MR 75047
411A Highland Avenue
Somerville, Massachusetts 02144-2516

Dear Ms. Best:

This is in response to your Freedom of Information Act (FOIA) request, dated June 10, 2019, seeking access to records maintained by the Treasury Inspector General for Tax Administration (TIGTA). We received your e-mailed request on June 10, 2019; however, we are unable to process the enclosed request at this time.

TIGTA is authorized to release documents in response to a valid FOIA request, i.e., one that satisfies the requirements set forth in the FOIA and Treasury regulations found at 31 C.F.R. § 1.1. Your request must include all of the following information for it to be valid for processing by our Office. The items marked below were omitted from your request:

- ☐ Specifically state you are making a FOIA request.
- ☐ Sign the FOIA request.
- ☒ Reasonably describe the records being requested as specifically as possible. You should provide names, subject matter, location, and years at issue pertaining to the requested documents. You may attach copies of any correspondence pertaining to the documents you are requesting to assist us in locating the records.

- ☒ Your request seeking Calendar Year (CY) 2017 investigative records would involve a search of voluminous number of records. For example, in CY 2012, TIGTA closed 3,515 investigations based on one hundred and four (104) violation codes.

You may wish to view investigative data available to the public at TIGTA's website: https://www.treasury.gov/tigta/important_foia_err.shtml (e.g., Calendar Year 2008-2012 Data on Closed Investigations; or TIGTA's Semiannual Reports to Congress).

- ☐ **Establish your right to receive the requested records.** To protect the confidentiality of tax information and/or prevent an unwarranted invasion of personal privacy, you must establish your right to receive the requested documents by:
- ☐ Providing a photocopy of an identifying document **bearing your signature** (such as a driver's license, identification badge, or passport), or a notarized statement swearing to or affirming your identity, or a signed and dated sworn statement as to your identity, under penalty of perjury (Example: *I declare under penalty of perjury of the laws of the United States that the foregoing is true and correct. Date Executed: I am [print your name]. Signature:*).
 - ☐ Providing an official document showing proof of entitlement as the sole proprietor, member of partnership, corporate officer, shareholder, etc., if requesting the records of a business.
 - ☐ Obtaining the following documentation **from your client:**
 - ☐ A photocopy of an identifying document bearing his/her signature (driver's license, identification badge, or passport), or a notarized statement from your client swearing to or affirming his/her identity, or a signed and dated sworn statement from your client as to his/her identity, under penalty of perjury (see example above).
 - ☐ A signed statement from your client authorizing you to receive copies of specific TIGTA records on his/her behalf pursuant to the FOIA.
 - ☐ Cite your firm agreement to pay FOIA processing fees for search, copy, and review as applicable to your requester category. You may state the upper limit you are willing to pay, but the amount cannot be less than \$25. For most categories of requesters, there is no charge if duplication is less than 100 pages and the search time is less than two (2) hours.

- ☐ To qualify for a fee waiver, you will need to provide a written justification demonstrating how disclosure of the requested information is in the public interest because it is likely to contribute significantly to public's understanding of the operations and activities of the government and is not primarily to satisfy a commercial interest. Our decision to grant or deny your fee waiver request will be made in writing before we process your request for documents.

Please mail or deliver your request to:

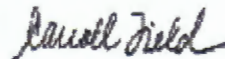
Treasury Inspector General for Tax Administration
Office of Chief Counsel – Disclosure Branch
City Center Building
1401 H Street, NW, Suite 469
Washington, DC 20005

Facsimile: (202) 622-3339
E-mail: FOIA.Reading.Room@tigta.treas.gov

We regret the additional time and effort this causes; however, we are bound by the requirements of the FOIA and Treasury's implementing regulations. Upon receipt of the items noted above, we will make every effort to promptly process and consider releasing the records you seek. If we do not receive this documentation within thirty (30) calendar days from the date of this letter, we will consider your request closed.

If you have any questions, please contact Government Information Specialist Carroll Field at (202) 927-7032 or Carroll.Field@tigta.treas.gov and refer to Disclosure File # 2019-FOI-00167.

Sincerely,



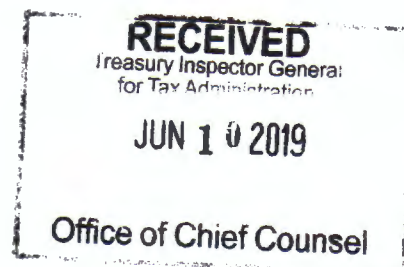
Carroll Field
(For) Amy P. Jones
Disclosure Officer
and FOIA Public Liaison

Enclosure

***TIGTA FOIA Reading Room**

From: 75047-65688663@requests.muckrock.com
Sent: Monday, June 10, 2019 11:41 AM
To: *TIGTA FOIA Reading Room
Subject: Freedom of Information Act Request: Inspector General closed cases 2017 (Treasury Inspector General for Tax Administration)
Attachments: Fee20category20and20search20parameters_JQE0Y70.pdf

Treasury Inspector General for Tax Administration
FOIA Office
#469
1401 H Street Northwest
Washington, DC 20005



June 10, 2019

To Whom It May Concern:

Pursuant to the Freedom of Information Act, I hereby request the following records:

a copy of the list or printout or database listing of Inspector General investigations closed/reports completed during calendar year 2017. If the list is organized by FY rather than calendar year, the FY 2017 list is sufficient for this request. If no central list or database exists, then I request that the equivalent information be provided in the form of copies of the cover sheet or first page of each IG report completed during calendar year 2017.

The requested documents will be made available to the general public, and this request is not being made for commercial purposes.

In the event that there are fees, I would be grateful if you would inform me of the total charges in advance of fulfilling my request. I would prefer the request filled electronically, by e-mail attachment if available or CD-ROM if not.

Thank you in advance for your anticipated cooperation in this matter. I look forward to receiving your response to this request within 20 business days, as the statute requires.

Sincerely,

Emma Best

Filed via MuckRock.com

E-mail (Preferred): 75047-65688663@requests.muckrock.com

Upload documents directly:

https://hyperlink.services.treasury.gov/agency.do?origin=https://accounts.muckrock.com/accounts/login/?url_auth_token=AAAUJEjTUQeHmb8GD1pTd9bMyZg%3A1haMPR%3AqGviYMKEspw46PUmBPqyfEILBZI&next=https%3A%2F%2Fwww.muckrock.com%2Faccounts%2Flogin%2F%3Fnext%3D%252Faccounts%252Fagency_login%252Ftreasury-inspector-general-for-tax-administration-2475%252Finspector-general-closed-cases-2017-treasury-inspector-general-for-tax-administration-

75047%252F%253Femail%253DFOIA.Reading.Room%252540tigta.treas.gov

Is this email coming to the wrong contact? Something else wrong? Use the above link to let us know.

For mailed responses, please address (see note):

MuckRock News
DEPT MR 75047
411A Highland Ave
Somerville, MA 02144-2516

PLEASE NOTE: This request is not filed by a MuckRock staff member, but is being sent through MuckRock by the above in order to better track, share, and manage public records requests. Also note that improperly addressed (i.e., with the requester's name rather than "MuckRock News" and the department number) requests might be returned as undeliverable.



I am a member of the news media and request classification as such. I have previously written about the government and its activities, with some reaching over 100,000 readers in outlets such as Gizmodo, MuckRock, Motherboard, Property of the People, Unicorn Riot, and The Outline, among others. As such, as I have a reasonable expectation of publication and my editorial and writing skills are well established. In addition, I discuss and comment on the files online and make them available through non-profits such as the library Internet Archive and the journalist non-profit MuckRock, disseminating them to a large audience. While my research is not limited to this, a great deal of it, including this, focuses on the activities and attitudes of the government itself. As such, it is not necessary for me to demonstrate the relevance of this particular subject in advance.

Further, case law states that "proof of the ability to disseminate the released information to a broad cross- section of the public is not required." *Judicial Watch, Inc. v. Dep't of Justice*, 365 F.3d 1108, 1126 (D.C. Cir. 2004); see *Carney v. U.S. Dep't of Justice*, 19 F. 3d 807, 814-15 (2d Cir. 1994). Further, courts have held that "qualified because it also had "firm" plans to "publish a number of . . . 'document sets'" concerning United States foreign and national security policy." Under this criteria, as well, I qualify as a member of the news media.

Additionally, courts have held that the news media status "focuses on the nature of the requester, not its request. The provision requires that the request be "made by" a representative of the news media. *Id.* § 552(a)(4)(A)(ii)(II). A newspaper reporter, for example, is a representative of the news media regardless of how much interest there is in the story for which he or she is requesting information." As such, the details of the request itself are moot for the purposes of determining the appropriate fee category.

As my primary purpose is to inform about government activities by reporting on it and making the raw data available, I request that fees be waived.